

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Property Tax Code is amended by changing
5 Sections 16-160, 16-170, and 16-180 as follows:

6 (35 ILCS 200/16-160)

7 Sec. 16-160. Property Tax Appeal Board; process. In
8 counties with 3,000,000 or more inhabitants, beginning with
9 assessments made for the 1996 assessment year for residential
10 property of 6 units or less and beginning with assessments
11 made for the 1997 assessment year for all other property, and
12 for all property in any county other than a county with
13 3,000,000 or more inhabitants, any taxpayer dissatisfied with
14 the decision of a board of review or board of appeals as such
15 decision pertains to the assessment of his or her property
16 for taxation purposes, or any taxing body that has an
17 interest in the decision of the board of review or board of
18 appeals on an assessment made by any local assessment
19 officer, may, (i) in counties with less than 3,000,000
20 inhabitants within 30 days after the date of written notice
21 of the decision of the board of review or (ii) in assessment
22 year 1999 and thereafter in counties with 3,000,000 or more
23 inhabitants within 30 days after the date of the board of
24 review notice or within 30 days after the date that the board
25 of review transmits to the county assessor pursuant to
26 Section 16-125 its final action on the township in which the
27 property is located, whichever is later, appeal the decision
28 to the Property Tax Appeal Board for review.

29 A taxpayer appealing to the Property Tax Appeal Board
30 must file with the appeal all documentary evidence and
31 material that the taxpayer deems to support the claim set

1 forth in the appeal. The evidence and material must include,
2 but need not be limited to, the following:

3 (1) copies of all tax bills for the property for
4 the subject tax year;

5 (2) a description of the size, age, condition, and
6 use of the subject property during the subject tax year;

7 (3) a description of the nature and cost of any
8 improvements to the subject property during the period of
9 2 years before and through the end of the subject tax
10 year;

11 (4) any complaints and related documents submitted
12 to the assessor's office or board of review for the
13 subject tax year; and

14 (5) any self-contained or limited appraisal report
15 or other estimate of the value of the subject property
16 that has a date of valuation within the period of 2 years
17 before and through the end of the tax year.

18 These documents must be submitted with the taxpayer's appeal
19 and with a statement signed under oath attesting that all of
20 the information and documentation required by this paragraph
21 has been provided to the best of the taxpayer's knowledge,
22 information, and belief, with the exception of specified
23 documents or information that do not exist or are known or
24 believed to exist but are not within the taxpayer's
25 possession or control, which documents or information shall
26 be specifically identified in the statement.

27 In any appeal where the board of review or board of
28 appeals has given written notice of the hearing to the
29 taxpayer 30 days before the hearing, failure to appear at the
30 board of review or board of appeals hearing shall be grounds
31 for dismissal of the appeal unless a continuance is granted
32 to the taxpayer. If an appeal is dismissed for failure to
33 appear at a board of review or board of appeals hearing, the
34 Property Tax Appeal Board shall have no jurisdiction to hear

1 any subsequent appeal on that taxpayer's complaint. Such
2 taxpayer or taxing body, hereinafter called the appellant,
3 shall file a petition with the clerk of the Property Tax
4 Appeal Board, setting forth the facts upon which he or she
5 bases the objection, together with a statement of the
6 contentions of law which he or she desires to raise, and the
7 relief requested. If a petition is filed by a taxpayer, the
8 taxpayer is precluded from filing objections based upon
9 valuation, as may otherwise be permitted by Sections 21-175
10 and 23-5. However, any taxpayer not satisfied with the
11 decision of the board of review or board of appeals as such
12 decision pertains to the assessment of his or her property
13 need not appeal the decision to the Property Tax Appeal Board
14 before seeking relief in the courts. The changes made by this
15 amendatory Act of the 91st General Assembly shall be
16 effective beginning with the 1999 assessment year.

17 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

18 (35 ILCS 200/16-170)

19 Sec. 16-170. Hearings.

20 (a) A hearing shall be granted if any party to the
21 appeal so requests, and, upon motion of any party to the
22 appeal or by direction of the Property Tax Appeal Board, any
23 appeal may be set down for a hearing, with proper notice to
24 the interested parties. Notice to all interested taxing
25 bodies shall be deemed to have been given when served upon
26 the State's Attorney of the county from which the appeal has
27 been taken. Hearings may be held before less than a majority
28 of the members of the Board, and the chairman may assign
29 members or hearing officers to hold hearings. Such hearings
30 shall be open to the public and shall be conducted in
31 accordance with the rules of practice and procedure
32 promulgated by the Board.

33 (b) The Board, on its own motion or upon request by the

1 board of review or an intervening taxing body, or any member
2 or hearing officer may require the production of any books,
3 records, papers or documents that may be material or relevant
4 as evidence in any matter pending before it and necessary for
5 the making of a just decision. The Board may enter an order
6 requiring that a member, employee, or agent of the Board, a
7 hearing officer, or an official or employee of an intervening
8 taxing body be allowed to enter upon the property that is the
9 subject of the appeal at reasonable times for purposes of
10 inspection, investigation, and valuation.

11 (Source: P.A. 76-689; 88-455.)

12 (35 ILCS 200/16-180)

13 Sec. 16-180. Procedure for determination of correct
14 assessment. The Property Tax Appeal Board shall establish by
15 rules an informal procedure for the determination of the
16 correct assessment of property which is the subject of an
17 appeal. The procedure, to the extent that the Board
18 considers practicable, shall eliminate formal rules of
19 pleading, practice and evidence, and except for any
20 reasonable filing fee determined by the Board, may provide
21 that costs shall be in the discretion of the Board. A copy of
22 the appellant's petition shall be mailed by the clerk of the
23 Property Tax Appeal Board to the board of review or board of
24 appeals whose decision is being appealed. In all cases where
25 a change in assessed valuation of \$100,000 or more is sought,
26 the appellant the-board-of-review-or-board-of--appeals shall
27 serve by certified mail, return receipt requested, a copy of
28 the petition on all taxing districts as shown on the last
29 available tax bill and must certify to the Property Tax
30 Appeal Board at the time of filing the appeal that the taxing
31 districts have been so served. The Property Tax Appeal Board
32 has no jurisdiction to hear the appeal if a proper
33 certification of service is not filed. If the board of

1 review and the appellant enter into discussions of proposed
2 stipulations as to the value of appellant's property, the
3 board of review must notify each taxing district that has
4 intervened in the appeal so that the intervening taxing
5 district may participate in the discussions and no such
6 stipulation is valid unless all intervening taxing districts
7 agree to the stipulation. The chairman of the Property Tax
8 Appeal Board shall provide for the speedy hearing of all such
9 appeals. All appeals shall be considered de novo. Where no
10 complaint has been made to the board of review of the county
11 where the property is located and the appeal is based solely
12 on the effect of an equalizing factor assigned to all
13 property or to a class of property by the board of review,
14 the Property Tax Appeal Board shall not grant a reduction in
15 assessment greater than the amount that was added as the
16 result of the equalizing factor.

17 (Source: P.A. 88-455; 89-671, eff. 8-14-96.)